

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,)
) Civil No. 3:15-cv-00643-GPC-
Plaintiff,) WVG
)
v.) **ORDER AND JUDGMENT OF**
) **PERMANENT INJUNCTION**
LAWRENCE PRESTON SIEGEL) **AGAINST LAWRENCE**
(a/k/a Larry Lave, Yehuda Lave,) **PRESTON SIEGEL**
and Larry Easy))
)
Defendant.)
)

IT IS HEREBY ORDERED, pursuant to 26 U.S.C. (“I.R.C.”) §§ 7402, 7407 and 7408, that Defendant Lawrence Preston Siegel (individually and through any other name or entity), and his representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with him, are hereby permanently enjoined from directly or indirectly:

- A. Organizing, promoting, or selling (or helping others to organize, promote, or sell) any business or tax services that attempt to: (1) illegally reduce a customer’s taxable income by using a “C” corporation or any other entity; (2) illegally reduce a customer’s taxable income by using a “C” corporation or any other entity to fraudulently pay for and deduct personal expenses of the customer; (3) claim improper deductions on a customer’s personal tax return; or (4) improperly characterize employee compensation as non-employee

1 compensation to evade payment of employment taxes;

2 B. Misrepresenting his professional qualifications to any individual or
3 entity;

4 C. Operating, owning, or working in any business (including any solo
5 practice) that provides tax advice;

6 D. Providing tax advice for compensation or any promise of
7 compensation;

8 E. Managing, supervising, working in, profiting from, or otherwise being
9 involved in any tax return preparation business in any way;

10 F. Acting as a federal tax return preparer or otherwise aiding, assisting,
11 and/or advising with respect to the preparation of any federal tax
12 return, tax forms, or related documents for anyone other than himself;
13 and

14 G. Engaging in conduct designed or intended to, or having the effect of
15 obstructing or delaying an IRS investigation or audit, including
16 providing false documents and information to the IRS.

17 **IT IS FURTHER ORDERED** that pursuant to I.R.C. § 7402, Siegel is
18 hereby ordered to remove from any website that he has access to or the right to
19 access, all false claims that he is a C.P.A., licensed attorney, or is authorized to
20 provide tax advice or prepare tax returns for others.

21 **IT IS FURTHER ORDERED** that pursuant to I.R.C. § 7402, Siegel is
22 hereby permanently barred from using, maintaining, renewing, obtaining,
23 transferring, selling, or assigning any Preparer Tax Identification Numbers

1 (PTIN(s)) and Electronic Filing Identification Numbers (EFIN(s)).

2 **IT IS FURTHER ORDERED** that pursuant to I.R.C. § 7402, Siegel is
3 hereby ordered to surrender any existing PTIN(s) or EFIN(s) registered in his name
4 or in any alias or other name used for any purpose by Siegel.

5 **IT IS FURTHER ORDERED** that pursuant to I.R.C. §§ 7402, 7407 and
6 7408, Siegel is hereby ordered, within 30 days of entry of this order, to contact by
7 United States mail all persons who have engaged him (including under any alias
8 Siegel used or any entity Siegel operated) to provide tax planning or tax return
9 preparation services since 2008, enclosing a copy of the executed injunction
10 against him. Other than the executed injunction, no additional materials may be
11 included in the notification to Siegel's customers unless approved by the United
12 States or the Court. Siegel shall file with the Court, within 10 days thereafter, a
13 sworn certificate stating that he has complied with this requirement;

14 **IT IS FURTHER ORDERED** that pursuant to I.R.C. §§ 7402, 7407 and
15 7408, Siegel is ordered to produce to counsel for the United States within 60 days
16 of this order a list that identifies by name, social security number, address, e-mail
17 address, and telephone number and tax periods(s), all persons who have engaged
18 him (including under any alias Siegel used or any entity Siegel operated) to
19 provide tax advice, tax planning or tax return preparation services since 2006;

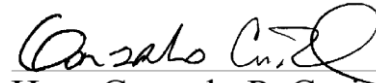
20 **IT IS FURTHER ORDERED** that the Court retains jurisdiction over
21 Siegel and over this action to enforce any permanent injunction entered against
22 Siegel.

23 **IT IS FURTHER ORDERED** that the United States be entitled to conduct

1 post-judgment discovery to monitor Siegel's compliance with the terms of any
2 permanent injunction entered against him.

3 **IT IS SO ORDERED**

4 Dated: November 9, 2015

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6 Hon. Gonzalo P. Curiel
7 United States District Judge
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